

**CALHOUN COUNTY
BOARD OF COMMISSIONERS
POLICY STATEMENT**

Page 1 of 10

SUBJECT: TRAVEL POLICY	DATE APPROVED: 12/18/03	EFFECTIVE: 1/1/04	POLICY NO. 355
		REPLACES: 355 OF 3/7/02	

SECTION 1 – GENERAL

- 1.1 Scope. These regulations shall govern all employees of all departments and agencies of the County, regardless of source of funds.
- 1.2 Responsibility. All officers and employees traveling on official business are expected to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business. Use of generally recognized credit cards will be accepted as evidence of payment if supported by the usual receipt form required to support cash payments, appropriately annotated. An itemized receipt or statement chargeable to the traveler's private, individual account will be accepted as evidence of payment in lieu of paid receipts. Compliance with these regulations is the responsibility of the executive head of each agency.

SECTION 2 – AUTHORITY FOR TRAVEL

- 2.1 Authorization. All travel must be authorized and approved by the head of the agency or his designated representative; except that no designated representative may approve his own voucher.
- 2.2 Interview for Positions. Candidates for professions or management positions may be allowed travel expenses to be paid by the interviewing department at rates not in excess of those established by these regulations for a total not to exceed \$100 for any one person. Expenses greater than this will require approval of the Board of Commissioners in advance.

SECTION 3 – ADVANCES FOR TRAVEL

- 3.1 Travel Advances. Departments are authorized to make travel advance requests for 75% of estimated food and mileage expenses for specific trips of employees traveling on County business, subject to the approval of the department head. Such requests must be made at least 14 days prior to first day of travel. Employees should submit to the Finance Department an approved Travel Advance Request Form (APPENDIX 12) detailing the estimated mileage and/or estimated food expense. Advances will be charged to the appropriate expense line items within the department's business unit. Reconcilements must be made by the employee with the Department Head within 30 days upon return. All other travel expenses, such as: airfare, conference fees, lodging should be request on separate vouchers payable to the vendor/supplier at least 30 days prior to the first day of travel. Reimbursements to County employees for any authorized expenses incurred subsequent to travel should be submitted on a separate voucher. These requests will be processed as early release checks. (*Section 3 Amended per Board action on August 19, 1999)

**CALHOUN COUNTY
BOARD OF COMMISSIONERS
POLICY STATEMENT**

Page 2 of 10

SUBJECT: TRAVEL POLICY	DATE APPROVED: 12/18/03	EFFECTIVE: 1/1/04	POLICY NO. 355
		REPLACES: 355 OF 3/7/02	

SECTION 4 – OFFICIAL WORK STATION

- 4.1 Designation. Departments shall establish reasonable rules and regulations regarding the designation of official work stations.

SECTION 5 – TRANSPORTATION

- 5.1 Routing of Travel. All travel must be by a usually traveled route (Mileage by freeways acceptable). In case a person travels by an indirect route for his own convenience, any extra costs shall be borne by the traveler and reimbursement for expenses will be based only on such charges as would have been incurred by a usually traveled route. If travel by most direct routes is not possible because of construction, detour, or other legitimate reason, the claim for additional mileage should be separately stated and explained on the reimbursement voucher.
- 5.2 Transportation by Common Carrier. Transportation by airline shall normally be secured by the individual agency. These expenses can be provided through travel advances or normal reimbursement procedures.
- A. Limitation of Fares
1. Railroads. The fare for transportation on any trip should not exceed the regular first class fare. Sleeping car accommodations, i.e., bedroom or compartment, will be allowed only when the traveler certifies that special accommodations were required. Parlor car accommodations are allowable when the trip is more than 2 hours in duration.
 2. Air Travel. The use of commercial airlines is permitted when it is to the advantage of the County measured by comparative travel costs and the time of the traveler. All travelers should purchase the least expensive accommodations available on any one flight. Persons choosing to use first class air transportation when tourist class is available, may charge only the tourist class fare. The additional cost for first class must be paid by the traveler and may not be charged to the County. First class fare will be allowable only when the ticket agent certifies that less expensive accommodations were not available. Such confirmation is to accompany the reimbursement voucher.
- B. Cash Fares. Receipts are required for all cash fares claimed on the travel voucher as reimbursable items, except taxi fares.
- C. Round Trip Tickets. Round trip tickets shall be secured whenever practical and economical.

**CALHOUN COUNTY
BOARD OF COMMISSIONERS
POLICY STATEMENT**

Page 3 of 10

SUBJECT: TRAVEL POLICY	DATE APPROVED: 12/18/03	EFFECTIVE: 1/1/04	POLICY NO. 355
		REPLACES: 355 OF 3/7/02	

- D. Insurance. Insurance coverage for persons traveling by common carrier is not allowable as reimbursable expense.

5.3 Transportation by Privately Owned Car.

- A. Limitation on Use. The use of privately owned cars for official travel in lieu of County owned cars or common carrier may be authorized by the department head.

If out-of-state travel (mileage plus lodging and meals and toll charges enroute) amounts to more than "Tourist" class air fare, reimbursement will be limited to air fare plus transportation charges to and from airport only.

- B. Mileage Rates. See Rate Schedule for mileage rates.

- C. Computation of Mileage. Point to point out-of-state mileage will be shown in the Rand-McNally Road Atlas. If the out-of-state driver chooses to travel by toll roads and/or bridges, reimbursement will be on Rand-McNally Atlas mileage, plus road and bridge tolls. It is assumed that out-of-state drivers on extended trips will average 400 miles a day. Reimbursable subsistence will be limited to the number of days required to complete the travel at that rate. Receipts are not required for toll roads and bridges and the like.

All mileage must be shown from point to point and will be allowed on the basis of the current State Highway Department map of Michigan. Vicinity mileage necessary for conduct of official business is allowable and must be shown as a separate item on the voucher. When, however, such mileage is in excess of 50 miles in any one day, the charge should be supported by a listing of the vicinity itinerary in sufficient detail to justify the mileage claimed. No mileage will be allowed from travel between an employee's home and his official work station.

- D. Parking Charges. Reimbursement for parking charges while on official travel is allowable. Receipts must be attached to the travel voucher for all parking expense claims, except that reimbursement for meter parking charges will be paid without receipts if reasonable and approved by the certifying official of the agency. Meter parking should be so designated on the voucher.
- E. Other Charges Not Reimbursable. Charges for gasoline, lubrication, repairs, antifreeze, towage, and other similar expenditures will not be allowed as reimbursable items when privately owned cars are used.

**CALHOUN COUNTY
BOARD OF COMMISSIONERS
POLICY STATEMENT**

Page 4 of 10

SUBJECT: TRAVEL POLICY	DATE APPROVED: 12/18/03	EFFECTIVE: 1/1/04	POLICY NO. 355
		REPLACES: 355 OF 3/7/02	

SECTION 6 – REIMBURSEMENT FOR SUBSISTENCE EXPENSE

- 6.1 Established Charges. Employees traveling out of state will be reimbursed as provided in Paragraph 6.7 and that portion of Paragraph 6.8 pertaining to conventions.
- 6.2 Maximum Rates. The rates established herein for subsistence represent the maximum approved rate for employees.
- 6.3 Meal Allowance Plus Actual Lodging Charge. The maximum daily meal and lodging allowances for travel are indicated in the Rate Schedule.

Sales or use taxes, applicable to lodging charges, are reimbursable in addition to the regular lodging allowance.

Only the actual lodging expenses paid, plus tax, are allowable.

Receipts for lodging expenses are required. Most of the larger hotels issue machine printed receipts. In such cases this type of receipt must accompany the travel voucher. Where the hotel or lodging place does not customarily issue a machine printed receipt, then the receipt ordinarily issued to a departing guest will be acceptable provided it shows the street address and city or town in which the lodging place is located. Any change in hotel charges during the continuous occupancy by an employee must be explained on the voucher.

- 6.4 Altered Receipts. When travel expense vouchers are supported by receipts which show signs of erasures or alterations, the voucher will be returned to the employing agency for a statement of facts explaining the reason for the alterations before the travel voucher will be approved for payment.
- 6.5 Lodging Charges for Multiple Occupancy. When a County employee in travel status shares hotel or lodging with non-County employees (wives, members of a family, friends) reimbursement to the traveler will be as follows:
- A. If hotel or lodging is shared with a non-County employee, reimbursement to the County employee will be at the single room rate. The single room rate must be put on the lodging receipt by the motel or hotel.
 - B. If hotel or other lodging is shared with two or more County employees and they all occupy the same room, reimbursement to the County employee will be fifty percent of the amount paid.

**CALHOUN COUNTY
BOARD OF COMMISSIONERS
POLICY STATEMENT**

Page 5 of 10

SUBJECT: TRAVEL POLICY	DATE APPROVED: 12/18/03	EFFECTIVE: 1/1/04	POLICY NO. 355
		REPLACES: 355 OF 3/7/02	

- C. If hotel or other lodging is shared with two or more non-County employees and more than one room is occupied, reimbursement will be a proportionate share of the room occupied by the County employee as set forth in Paragraphs (A) and (B) above. No reimbursement will be allowed for additional rooms.
- D. In cases described above, the receipts must show the actual amount paid for multiple occupancy and that the employee was accompanied by one or more persons.
- E. When two or more employees in travel status share hotel or other lodging, the amount to be reimbursed to each employee will be the proportionate share of the total bill, not to exceed the maximum allowed by these regulations.

Allowance for individual meals will be based on the following schedule:

Breakfast - When travel commences prior to 6:00 a.m. and extends beyond 8:30 a.m.
Lunch - When travel commences prior to 11:30 a.m. and extends beyond 2:00 p.m.
Dinner - When travel commences prior to 5:30 p.m. and extends beyond 7:00 p.m.

When an employee is entitled to a full day's allowance for meals, the amount expended for any particular meal is left to the discretion of the employee, but the total for all meals in one day shall not exceed the cumulative maximum allowable. The amount claimed for a full day's allowance for meals may be shown on the voucher in a lump sum. Whenever meals are served on planes, the traveler shall not be entitled to any meal allowance for those particular meals. When traveling on trains, the maximum meal allowance will be in accord with the rate schedule.

- 6.6 No Allowance at Home or Official Work Station. Allowances for meals and/or lodging cannot be authorized for an employee at his home or official work station, except employees in attendance at conferences or meetings as provided in Paragraph 6.7.
- 6.7 Conventions, Conferences, Meetings. The following rules have special application to conventions, conferences and meetings which employees are required to attend as official representatives:
 - A. For attendance at any convention or other formal gathering called by an independent organization, over which the County has no control, expenses at the convention location will be allowed if approved by the certifying officer of the agency. This applies to both in and out-of-state. Reimbursements for expenses to and from the convention or other formal gathering will be at the normal rates. A full explanation must be given on the voucher, including the name of the convention.

**CALHOUN COUNTY
BOARD OF COMMISSIONERS
POLICY STATEMENT**

Page 6 of 10

SUBJECT: TRAVEL POLICY	DATE APPROVED: 12/18/03	EFFECTIVE: 1/1/04	POLICY NO. 355
		REPLACES: 355 OF 3/7/02	

- B. If the group attending is from several County agencies, each employee shall pay his charges and shall submit his expenses on a travel voucher with a full explanation including the name of the meeting.
- 6.8 Lodging or Meals Furnished. In no case shall an employee who is furnished lodging or meals without charge be entitled to the allowance provided by these regulations.
- 6.9 Non-Work Days During Tour of Travel. An employee will be considered to be in travel status on non-work days unless he returns to his official work station or home, or the non-work day is immediately preceding or followed by a period of annual leave. At the discretion of the agency head, an employee may be required to return to his official work station or home for non-work days.
- 6.10 Annual or Sick Leave During Tour of Travel. Employees may take annual leave during a tour of travel with approval of the agency head, provided, that in no case shall travel expense be allowed while in annual leave status.

Whenever an employee in travel status becomes incapacitated due to illness or injury certified by a licensed physician which is allowable as sick leave, he may be continued in travel status for a period not to exceed 7 calendar days at rates not to exceed the meal and lodging charges as provided in these regulations.

**SECTION 7 – MISCELLANEOUS EXPENSES
REIMBURSEMENT ON TRAVEL VOUCHERS**

- 7.1 Miscellaneous Expense - General. It is expected that miscellaneous expenses incidental to official County travel will be held to the minimum amount required for essential and efficient conduct of County business. The agency head or his authorized representative approving the travel voucher will be held responsible in his certification for all items of expense as being necessary and correct. The following rules are established as guides for the employee and the approving officials and should not be considered as making all claims for these items allowable without question.
- 7.2 Attendance at Funeral. Employees designated as official representatives of the County for attendance at a funeral may claim reimbursement for travel expenses subject to the limitation of these regulations.
- 7.3 Taxicab. Necessary taxicab fares are allowable. A statement explaining the necessity must be made on the voucher, receipts not necessary.
- 7.4 Mailgrams. Charges are allowable when necessary for official business and letters will not suffice.

**CALHOUN COUNTY
BOARD OF COMMISSIONERS
POLICY STATEMENT**

Page 7 of 10

SUBJECT: TRAVEL POLICY	DATE APPROVED: 12/18/03	EFFECTIVE: 1/1/04	POLICY NO. 355
		REPLACES: 355 OF 3/7/02	

A copy of each message must be attached to the voucher. Personal messages must not be sent at County expense.

- 7.5 Telephone. Charges are allowable when necessary for official business and when mailgrams or letters will not suffice. Dates, place and person called and nature of business must be shown on the voucher for all toll calls. The most economical rate available for a telephone call should be used.
- 7.6 Personal Expenses. Reimbursement for tips will be allowed as per Rate Schedule. All other fees and tips to waiters, porters, bellboys, charges for cleaning and pressing clothing and similar personal expenses are not allowable as reimbursable expenses.
- 7.7 Toll Charges. Toll charges and bridge fees are allowable, no receipts required.
- 7.8 Guest Meals. The cost of guest meals is allowable when incurred by department heads only if it can be shown that such cost was incidental and necessary to the conduct of official County business. In no case will the amount allowed be in excess of the maximums established in these regulations.

Full explanation must be given on the voucher, including the name of the position held by the guest. Meal expense for no more than 5 non-County guests, invited for a meal only, for consultation and advice on matters of County business, may be reimbursed at actual cost not to exceed rates. An identification of County business must be stated on the voucher. Receipts are required. Participating County employees may be reimbursed at the approved rate.

- 7.9 Registration Fees. Enrollment or registration fees for conventions and meetings of associations or organizations are allowable for employees attending as official representatives of the County. Receipts must be attached. A program, literature or receipts must be attached showing whether or not meals are included in the fees.
- 7.10 Rental of Rooms. Expenses for rental of special rooms for meetings will be approved only when County owned facilities are not available. Approval from the Finance Director is required. Receipts are required.

SECTION 8 – ACCOUNTING FOR TRAVEL ADVANCES
Preparation and Submission of Travel Expense Voucher

- 8.1 Requisition for Travel Advance. County officials or employees who attend out-of-state functions may requisition a travel advance in the amount of estimated costs to be borne by the County.

**CALHOUN COUNTY
BOARD OF COMMISSIONERS
POLICY STATEMENT**

Page 8 of 10

SUBJECT: TRAVEL POLICY	DATE APPROVED:	EFFECTIVE: 1/1/04	POLICY NO. 355
	12/18/03	REPLACES: 355 OF 3/7/02	

- 8.2 Issuing Advances. Advances shall be issued by the Finance Director, and the official or employee shall acknowledge receipt of the travel advance by signing a form as prescribed by the Finance Office. Travel advances shall be issued by the Finance Office to employees with the concurrence of the employee's department head.
- 8.3 Travel Advances. Employees receiving travel advances must reconcile, in detail, the expenditure of County funds within 10 business days of their return. Reconciliation will be accomplished using regular County travel vouchers submitted to the Finance Office. All unspent funds must be deposited promptly with the County Treasurer.
- 8.4 Compliance. It is the responsibility of the Finance Office to analyze all prepared travel accounts on a monthly basis.

**SECTION 9 – PREPARATION AND SUBMISSION OF
TRAVEL EXPENSE VOUCHER**

- 9.1 Standard Voucher Form. All travel expense claims shall be prepared and submitted on the standard Travel Expense Voucher, and must be itemized and stated in accordance with these regulations.
- 9.2 Memorandum of Expenditures. Each traveler should keep a memorandum of expenditures properly chargeable to the County so that the accumulated information will be available for preparation of the travel voucher at the end of each travel period.
- 9.3 Preparation of Vouchers - General.
- A. The expense of only one employee shall be included on a single expense voucher except an employee in a custodial capacity who is responsible for and pays expenses of others who accompany him. Names of others must be shown.
 - B. One expense voucher shall not cover a period longer than a calendar month nor shorter than a bi-weekly period, except in cases where it is known that no other expenses will be incurred during the period.
 - C. The official work station as designated according to Section 4 and the home address shall be shown in the spaces provided on the voucher.
 - D. Supporting receipts must be attached for all items of expense, unless exempted by these regulations.

**CALHOUN COUNTY
BOARD OF COMMISSIONERS
POLICY STATEMENT**

Page 9 of 10

SUBJECT: TRAVEL POLICY	DATE APPROVED: 12/18/03	EFFECTIVE: 1/1/04	POLICY NO. 355
		REPLACES: 355 OF 3/7/02	

- E. All items in travel vouchers must appear in chronological order and all expenses for the period must be included.
- F. Dates and times of departure from and arrival at home or official work station must be shown on the travel voucher.
- G. Each day's expense shall be show separately.
- H. Listed below are acceptable abbreviations:
 - Meter Parking - M.P.
 - Money Order - M.O.
 - Official Work Station - O.W.S.
 - Parking - Pk.
 - Phone - Tel. (Telephone)
 - Vicinity Mileage - Vic.

9.4 Itemization of Transportation Expense.

- A. The voucher must show the places between which travel was performed, the time of departure from home or official work station and the time of arrival at or return to home or official work station.
- B. If travel is by County owned automobile, the number of the automobile must be entered in the space provided on the voucher.
- C. If travel is by privately owned car, all point to point mileage must be shown. Mileage will be allowed on the basis of the latest edition of the State Highway Department map and the Rand-McNally Road Atlas. "Vicinity" mileage must be show at each point where performed.

9.5 Itemization of Miscellaneous Expenses. Miscellaneous expenses allowable on travel voucher as defined in section 7 must be shown under the actual date they were incurred and explained where required. All required receipts must be attached.

9.6 Certification of Travel Expense Voucher.

- A. The certification on each voucher shall be attested to by the manual signature of both the employee and the head of the agency or his/her authorized agent. An authorized agent may not approve his own voucher.
- B. The nature of the official business requiring travel must also be shown in the space provided.

**CALHOUN COUNTY
BOARD OF COMMISSIONERS
POLICY STATEMENT**

Page 10 of 10

SUBJECT: TRAVEL POLICY	DATE APPROVED:	EFFECTIVE:	POLICY NO.
	12/18/03	1/1/04 REPLACES:	355 355 OF 3/7/02

Blanket statements, such as “on official business” or “as directed” are not acceptable.

- 9.7 Submission of Vouchers. It is expected that vouchers will be prepared, certified and submitted to the Finance Director within 15 days after the close of the travel period.

RATE SCHEDULE

(To be reviewed annually at budget)

Breakfast.....\$6.00
Lunch..... 9.00
Dinner.....15.00
Tips...15% of check or maximum of meal allowance, whichever is lower.

These prices are in effect for individual meals; but when an employee is gone for the entire day, the \$30.00 will be a daily rate rather than divide the amount into individual meal allowances.

Mileage Rates – Private Car

Approved private car use . . . \$.36 per mile *

*** Rate Approved December 18, 2003, effective January 1, 2004.**

*** Rate to be reviewed annually at budget.**

Reimbursement of travel expenses may be made in advance of Board authorization with the specific understanding on the part of the employee that, if the Board determines that the advance payment was erroneous and/or in excess of the amount authorized by the Board, the difference can be deducted from the employee’s next paycheck or next expense check.